

DELOITTE & TOUCHE LLP
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Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

PG&E CORPORATION

- and -

PACIFIC GAS AND ELECTRIC COMPANY.

Debtors.

- Affects PG&E Corporation
- Affects Pacific Gas and Electric Company
- Affects both Debtors

**All papers shall be filed in the Lead Case,
No. 19-30088 (DM).*

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**SUMMARY SHEET TO THIRD INTERIM
FEE APPLICATION OF DELOITTE &
TOUCHE LLP FOR ALLOWANCE AND
PAYMENT OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OCTOBER 1, 2019
THROUGH JANUARY 31, 2020**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: July 10, 2020 at 4:00 p.m.
(Pacific Time)

General Information

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Professional Services to:

Attorneys for Debtors and Debtors in Possession

1 Petition Date: January 29, 2019
2 Retention Date: July 24, 2019 nunc pro tunc to January
3 Prior Applications: Second Interim Fee Application for the
4 Period June 1, 2019 through September
5 30, 2019 [Docket No.5729], Sixth
6 Monthly Fee Application for the Period
7 October 1, 2019 through October 31,
8 2019 [Docket No.5985], Seventh
9 Monthly Fee Application for the Period
10 November 1, 2019 through November
11 30, 2019 [Docket No.6559], Eighth
12 Monthly Fee Application for the Period
13 December 1, 2019 through December 31,
14 2019 [Docket No.6767], Ninth Monthly
15 Fee Application for the Period January 1,
16 2020 through January 31, 2020 [Docket
17 No.7061]

Summary of Fees and Expenses Sought in this Application

Time Period Covered by this Application	October 1, 2019 through and including January 31, 2020 (the " Compensation Period ")
Amount of Compensation Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$2,629,909.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$782.41
Total Compensation and Expenses Requested for the Compensation Period:	\$2,630,691.41

Summary of Voluntary Fees and Expenses Reductions for the Compensation Period

Amount of Voluntary Reductions to Compensation Incurred During the Compensation Period:	\$20,484.00
Amount of Voluntary Reductions to Expenses Sought Incurred During the Compensation Period:	\$3,489.76

Total Fees and Expenses Allowed Pursuant to Prior Applications

Total Allowed Compensation Paid to Date:	\$793,960.00
Total Allowed Expenses Paid to Date:	\$782.41
Total Allowed Compensation and Expenses Paid to Date:	\$794,742.41

Total Fees and Expenses Paid to Applicant Pursuant to Monthly Statements but Not Yet Allowed

Compensation Sought in this Application Already Paid Pursuant to the Interim Compensation Order but Not Yet Allowed (80% of Fees in Monthly Statements):	\$793,960.00
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1 Expenses Sought in this Application Already Paid
 2 Pursuant to the Interim Compensation Order but Not
 3 Yet Allowed (100% of Expenses in Monthly \$782.41
 Statements):

Summary of Rates and Other Related Information in this Application

Blended Rate in this Application for All \$267.50
 Timekeepers:
 Number of Timekeepers Included in this 107
 Application:
 Number of Timekeepers Billing Fewer than 15 58
 Hours to the Case During the Compensation Period:
 Increase in Rates: N/A

This is an: Monthly Interim Final Application

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	20% Holdback
10/7/2019 Docket #4156	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$533,120.00	\$17,914.96	(\$133,280.00)
10/21/2019 Docket #4352	6/1/2019 - 6/30/2019	\$270,465.00	\$2,424.54	\$216,372.00	\$2,424.54	(\$54,093.00)
11/19/2019 Docket #4817	7/1/2019 - 7/31/2019	\$605,114.50	\$4,186.98	\$484,091.60	\$4,186.98	(\$121,022.90)
12/12/2019 Docket #5081	8/1/2019 - 8/31/2019	\$638,659.00	\$1,228.11	\$510,927.20	\$1,228.11	(\$127,731.80)
1/24/2020 Docket #5494	9/1/2019 - 9/30/2019	\$455,188.00	\$3,463.35	\$364,150.40	\$3,463.35	(\$91,037.60)
3/2/2020 Docket #5985	10/1/2019 - 10/31/2019	\$586,384.00	\$782.41	\$469,107.20	\$782.41	(\$117,276.80)
3/31/2020 Docket #6559	11/1/2019 - 11/30/2019	\$406,066.00	\$0.00	\$324,852.80	\$0.00	(\$81,213.20)
4/15/2020 Docket #6767	12/1/2019 - 12/31/2019	\$410,182.50	\$0.00	\$328,146.00	\$0.00	(\$82,036.50)
5/4/2020 Docket #7061	1/1/2020 - 1/31/2020	\$1,227,276.50	\$0.00	\$981,821.20	\$0.00	(\$245,455.30)
TOTAL		\$5,265,735.50	\$30,000.35	\$4,212,588.40	\$30,000.35	(\$1,053,147.10)

1
2 **PRIOR INTERIM FEE APPLICATIONS FILED**
3

Date Filed	Period Covered	Requested Fees	Requested Expenses	Paid Fees	Paid Expenses
1/24/2020 Docket #5402	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$0.00	\$0.00
2/11/2020 Docket #5729	6/1/2019 - 9/30/2019	\$1,969,426.50	\$11,302.98	\$0.00	\$0.00
TOTAL		\$2,635,826.50	\$29,217.94	\$0.00	\$0.00

10 **COMPENSATION BY PROFESSIONAL**
11 **OCTOBER 1, 2019 THROUGH JANUARY 31, 2020**

Professional	Level	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	17.0	\$6,460.00
Azebu, Matt	Senior Consultant	\$230.00	7.0	\$1,610.00
Martin, Blake	Senior Consultant	\$230.00	33.0	\$7,590.00
Ranganathan, Akshaya	Senior Consultant	\$230.00	3.0	\$690.00
Brown, Erin	Consultant	\$180.00	1.5	\$270.00
Maroju, Bhaskar I-pa	Consultant	\$120.00	6.2	\$744.00
Raj, Reshma	Consultant	\$180.00	5.0	\$900.00
Ravindran, Sarradha	Consultant	\$120.00	10.0	\$1,200.00
Soni, Soni	Consultant	\$120.00	8.5	\$1,020.00
Professional Subtotal:			91.2	\$20,484.00

Professional	Level	Rate	Hours	Fees
<i>2019 Audit Services</i>				
Basilico, Ellen	Partner/Principal	\$380.00	6.5	\$2,470.00
Cochran, James	Partner/Principal	\$380.00	36.0	\$13,680.00
Fogarty, Ellen	Partner/Principal	\$380.00	13.4	\$5,092.00
Gillam, Tim	Partner/Principal	\$380.00	86.2	\$32,756.00
Harold, Matt	Partner/Principal	\$380.00	3.5	\$1,330.00
Kilkenny, Tom	Partner/Principal	\$380.00	4.3	\$1,634.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	147.7	\$56,126.00
Pemberton, Tricia	Partner/Principal	\$380.00	18.0	\$6,840.00

1	Bihm, Christy	Managing Director	\$380.00	1.0	\$380.00
2	Donahue, Nona	Managing Director	\$380.00	22.5	\$8,550.00
3	Hensel, Julia	Managing Director	\$380.00	1.0	\$380.00
4	Loo, Alice	Managing Director	\$380.00	1.0	\$380.00
5	Meredith, Wendy	Managing Director	\$380.00	64.0	\$24,320.00
6	White, Teal	Managing Director	\$380.00	13.5	\$5,130.00
7	Zenk, Joe	Managing Director	\$380.00	0.9	\$342.00
8	Dugan, Anne	Senior Manager	\$330.00	29.5	\$9,735.00
9	Fannin, Sam	Senior Manager	\$330.00	51.5	\$16,995.00
10	Giamanco, Patrick	Senior Manager	\$330.00	116.7	\$38,511.00
11	Kort, Krystle	Senior Manager	\$330.00	0.5	\$165.00
12	Lanigan, Kerry	Senior Manager	\$330.00	1.0	\$330.00
13	Leonard, Allison	Senior Manager	\$330.00	2.0	\$660.00
14	Murdock, Elizabeth	Senior Manager	\$330.00	22.0	\$7,260.00
15	Potts, John	Senior Manager	\$330.00	2.5	\$825.00
16	Reik, John	Senior Manager	\$330.00	4.7	\$1,551.00
17	Sagar, Saurabh	Senior Manager	\$330.00	2.5	\$825.00
18	Varkey, Jamie	Senior Manager	\$330.00	10.2	\$3,366.00
19	Brown, Aaron	Manager	\$290.00	48.0	\$13,920.00
20	Jasinski, Samantha	Manager	\$290.00	371.8	\$107,822.00
21	Kamra, Akanksha	Manager	\$290.00	84.5	\$24,505.00
22	Long, Brittany	Manager	\$290.00	198.0	\$57,420.00
23	Misra, Saurabh	Manager	\$290.00	234.0	\$67,860.00
24	Nkinzingabo, Rudy	Manager	\$290.00	31.5	\$9,135.00
25	Pant, Chetna	Manager	\$290.00	8.5	\$2,465.00
26	Adams, Haley	Senior Consultant	\$230.00	25.0	\$5,750.00
27	Azebu, Matt	Senior Consultant	\$230.00	327.8	\$75,394.00
28	Choudhury, Viki	Senior Consultant	\$230.00	46.5	\$10,695.00
29	Dam, Vivian	Senior Consultant	\$230.00	23.5	\$5,405.00
30	Fazil, Mohamed	Senior Consultant	\$230.00	214.0	\$49,220.00
31	Goswami, Pratiti	Senior Consultant	\$230.00	25.0	\$5,750.00
32	Hamner, Jack	Senior Consultant	\$230.00	573.4	\$131,882.00
33	Hennessy, Vincent	Senior Consultant	\$230.00	182.0	\$41,860.00
34	Kipkirui, Winnie	Senior Consultant	\$230.00	526.0	\$120,980.00
35	Mantri, Arvind	Senior Consultant	\$230.00	21.0	\$4,830.00
36	Martin, Blake	Senior Consultant	\$230.00	359.5	\$82,685.00
37	Meenakshi, Meenakshi	Senior Consultant	\$230.00	3.0	\$690.00
38	Morley, Carlye	Senior Consultant	\$230.00	3.0	\$690.00
39	Rice, Blake	Senior Consultant	\$230.00	305.0	\$70,150.00
40	Varshney, Swati	Senior Consultant	\$230.00	222.5	\$51,175.00
41	Yuen, Jennifer	Senior Consultant	\$230.00	85.0	\$19,550.00

1	Alfahhad, Abdulrahman	Consultant	\$200.00	239.1	\$47,820.00
2	Bedi, Arpit	Consultant	\$200.00	284.1	\$56,820.00
3	Bhattacharya, Ayush	Consultant	\$200.00	70.5	\$14,100.00
4	Bhavana, Nadakurthi	Consultant	\$180.00	2.0	\$360.00
5	Boyce, Kyle	Consultant	\$180.00	569.5	\$102,510.00
6	Brown, Erin	Consultant	\$180.00	612.5	\$110,250.00
7	Carson, George	Consultant	\$180.00	33.5	\$6,030.00
8	Chopra, Harshita	Consultant	\$180.00	300.5	\$54,090.00
9	Fatima, Sana	Consultant	\$120.00	7.0	\$840.00
10	Guo, Amy	Consultant	\$120.00	62.0	\$7,440.00
11	Hegde, Deepa	Consultant	\$180.00	4.0	\$720.00
12	Holker, Sangeeta	Consultant	\$120.00	0.2	\$24.00
13	Jagetia, Nidhi	Consultant	\$200.00	3.0	\$600.00
14	Jain, Jessica	Consultant	\$180.00	1.5	\$270.00
15	K, Kavya	Consultant	\$200.00	134.0	\$26,800.00
16	Kaur, JASPREET	Consultant	\$200.00	6.0	\$1,200.00
17	Kiander, Matthew	Consultant	\$180.00	21.0	\$3,780.00
18	Li, Jenny	Consultant	\$180.00	23.0	\$4,140.00
19	Lnu, Nikita	Consultant	\$200.00	9.5	\$1,900.00
20	M, Ashwin	Consultant	\$200.00	15.0	\$3,000.00
21	Madhuha, Myakala	Consultant	\$120.00	1.0	\$120.00
22	Mahajan, Madhav	Consultant	\$180.00	12.0	\$2,160.00
23	Maheshwari, Radhika	Consultant	\$200.00	4.0	\$800.00
24	Maroju, Bhaskar I-pa	Consultant	\$120.00	0.8	\$96.00
25	Munjal, Chahat	Consultant	\$200.00	29.0	\$5,800.00
26	Nambiar, Sachin	Consultant	\$200.00	148.6	\$29,720.00
27	Pramanik, Samiran	Consultant	\$120.00	8.0	\$960.00
28	Ravindran, Sarradha	Consultant	\$120.00	2.0	\$240.00
29	Salisam, Soujanya	Consultant	\$200.00	16.0	\$3,200.00
30	Schloetter, Lexie	Consultant	\$200.00	318.5	\$63,700.00
31	Sharma, Ashish	Consultant	\$180.00	10.5	\$1,890.00
32	Shukla, Prakhar	Consultant	\$200.00	7.0	\$1,400.00
33	Uy, Rycel	Consultant	\$200.00	605.0	\$121,000.00
34	Vineeth, Vineeth	Consultant	\$180.00	8.0	\$1,440.00
35	Yadav, Divya Singh	Consultant	\$180.00	6.5	\$1,170.00
36	Professional Subtotal:		8,155.9	\$1,875,856.00	

Professional	Level	Rate	Hours	Fees
2020 Audit Services				
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	0.5	\$190.00
Pemberton, Tricia	Partner/Principal	\$380.00	1.5	\$570.00
Meredith, Wendy	Managing Director	\$380.00	1.5	\$570.00
Jasinski, Samantha	Manager	\$290.00	1.5	\$435.00
Azebu, Matt	Senior Consultant	\$230.00	15.5	\$3,565.00
Boyce, Kyle	Consultant	\$180.00	8.0	\$1,440.00
Professional Subtotal:			28.5	\$6,770.00

Professional	Level	Rate	Hours	Fees
AB 1054 Wildfire Fund				
Barton, Doug	Partner/Principal	\$760.00	1.0	\$760.00
Gillam, Tim	Partner/Principal	\$760.00	6.5	\$4,940.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	17.5	\$13,300.00
Weller, Curt	Partner/Principal	\$760.00	0.5	\$380.00
Meredith, Wendy	Managing Director	\$760.00	3.0	\$2,280.00
Barclay, Kelsey	Senior Manager	\$660.00	4.5	\$2,970.00
Jasinski, Samantha	Manager	\$580.00	3.5	\$2,030.00
Azebu, Matt	Senior Consultant	\$460.00	35.0	\$16,100.00
Rice, Blake	Senior Consultant	\$460.00	25.0	\$11,500.00
Professional Subtotal:			96.5	\$54,260.00

Professional	Level	Rate	Hours	Fees
Accounting Consultations				
Clark, Brian	Partner/Principal	\$760.00	1.0	\$760.00
Gillam, Tim	Partner/Principal	\$760.00	3.0	\$2,280.00
Kilkenny, Tom	Partner/Principal	\$760.00	1.1	\$836.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	2.5	\$1,900.00
Pemberton, Tricia	Partner/Principal	\$760.00	2.0	\$1,520.00
Pidgeon, Andrew	Partner/Principal	\$760.00	1.1	\$836.00
Meredith, Wendy	Managing Director	\$760.00	4.5	\$3,420.00
Bush, Amber	Senior Manager	\$660.00	1.5	\$990.00
Allen, Jana	Manager	\$580.00	1.5	\$870.00
Jasinski, Samantha	Manager	\$580.00	19.5	\$11,310.00
Hennessy, Vincent	Senior Consultant	\$460.00	0.5	\$230.00
Martin, Blake	Senior Consultant	\$460.00	1.0	\$460.00
Rice, Blake	Senior Consultant	\$460.00	5.0	\$2,300.00
Professional Subtotal:			44.2	\$27,712.00

Professional	Level	Rate	Hours	Fees
California Wildfires				
Clark, Brian	Partner/Principal	\$760.00	4.5	\$3,420.00
Gillam, Tim	Partner/Principal	\$760.00	49.5	\$37,620.00
Kilkenny, Tom	Partner/Principal	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	5.5	\$4,180.00
Pemberton, Tricia	Partner/Principal	\$760.00	0.5	\$380.00
Scott, Adam	Partner/Principal	\$760.00	0.5	\$380.00
Hensel, Julia	Managing Director	\$760.00	0.5	\$380.00
Meredith, Wendy	Managing Director	\$760.00	25.7	\$19,532.00
Sasso, Anthony	Managing Director	\$760.00	0.6	\$456.00
Jasinski, Samantha	Manager	\$580.00	4.5	\$2,610.00
Azebu, Matt	Senior Consultant	\$460.00	76.5	\$35,190.00
Hennessy, Vincent	Senior Consultant	\$460.00	1.0	\$460.00
Martin, Blake	Senior Consultant	\$460.00	53.5	\$24,610.00
Rice, Blake	Senior Consultant	\$460.00	14.5	\$6,670.00
Guo, Amy	Consultant	\$230.00	2.0	\$460.00
Professional Subtotal:			241.8	\$138,248.00

Professional	Level	Rate	Hours	Fees
Lease Accounting Services				
Cochran, James	Partner/Principal	\$365.00	0.5	\$182.50
Giamanco, Patrick	Senior Manager	\$325.00	1.5	\$487.50
Murdock, Elizabeth	Senior Manager	\$325.00	3.5	\$1,137.50
Long, Brittany	Manager	\$295.00	1.0	\$295.00
Azebu, Matt	Senior Consultant	\$265.00	12.0	\$3,180.00
Kipkirui, Winnie	Senior Consultant	\$265.00	3.8	\$1,007.00
Uy, Rycel	Consultant	\$225.00	25.5	\$5,737.50
Professional Subtotal:			47.8	\$12,027.00

Professional	Level	Rate	Hours	Fees
New Accounting Standards				
Jasinski, Samantha	Manager	\$580.00	0.5	\$290.00
Azebu, Matt	Senior Consultant	\$460.00	10.0	\$4,600.00
Hennessy, Vincent	Senior Consultant	\$460.00	2.0	\$920.00
Professional Subtotal:			12.5	\$5,810.00

	Professional	Level	Rate	Hours	Fees
Post-Bankruptcy Matters					
3	Clark, Brian	Partner/Principal	\$760.00	1.0	\$760.00
4	Gerstel, Ken	Partner/Principal	\$760.00	0.5	\$380.00
5	Graf, Bill	Partner/Principal	\$760.00	1.0	\$760.00
6	Gillam, Tim	Partner/Principal	\$760.00	50.0	\$38,000.00
7	Kilkenny, Tom	Partner/Principal	\$760.00	2.5	\$1,900.00
8	Little, Eileen	Partner/Principal	\$760.00	1.0	\$760.00
9	Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	6.5	\$4,940.00
10	Pidgeon, Andrew	Partner/Principal	\$760.00	6.3	\$4,788.00
11	Arkin, Steven	Managing Director	\$760.00	6.5	\$4,940.00
12	Donahue, Nona	Managing Director	\$760.00	5.5	\$4,180.00
13	Meredith, Wendy	Managing Director	\$760.00	41.5	\$31,540.00
14	Rohrs, Jane	Managing Director	\$760.00	2.0	\$1,520.00
15	Sasso, Anthony	Managing Director	\$760.00	1.3	\$988.00
16	Smith, Lisa	Managing Director	\$760.00	0.5	\$380.00
17	Sullivan, Mike	Managing Director	\$760.00	4.2	\$3,192.00
18	Bush, Amber	Senior Manager	\$660.00	2.5	\$1,650.00
19	Dugan, Anne	Senior Manager	\$660.00	0.5	\$330.00
20	Luong, Mimi	Senior Manager	\$660.00	1.2	\$792.00
21	Murdock, Elizabeth	Senior Manager	\$660.00	8.2	\$5,412.00
22	Allen, Jana	Manager	\$580.00	8.4	\$4,872.00
23	Brown, Aaron	Manager	\$580.00	0.5	\$290.00
24	Jasinski, Samantha	Manager	\$580.00	13.8	\$8,004.00
25	Kamra, Akanksha	Manager	\$580.00	1.0	\$580.00
26	Long, Brittany	Manager	\$580.00	0.5	\$290.00
27	Nkinzingabo, Rudy	Manager	\$580.00	5.0	\$2,900.00
28	Azebu, Matt	Senior Consultant	\$460.00	25.5	\$11,730.00
29	Hamner, Jack	Senior Consultant	\$460.00	1.0	\$460.00
30	Hennessy, Vincent	Senior Consultant	\$460.00	58.5	\$26,910.00
31	Martin, Blake	Senior Consultant	\$460.00	68.7	\$31,602.00
32	Rice, Blake	Senior Consultant	\$460.00	14.0	\$6,440.00
33	Yuen, Jennifer	Senior Consultant	\$460.00	2.6	\$1,196.00
34	Bedi, Arpit	Consultant	\$390.00	2.0	\$780.00
35	Schloetter, Lexie	Consultant	\$390.00	0.5	\$195.00
36	Boyce, Kyle	Consultant	\$350.00	23.0	\$8,050.00
37	Brown, Erin	Consultant	\$350.00	8.5	\$2,975.00
38	Guo, Amy	Consultant	\$230.00	2.0	\$460.00
39	Professional Subtotal:			378.2	\$214,946.00

Professional	Level	Rate	Hours	Fees
Preparation of Fee Applications				
Meredith, Wendy	Managing Director	\$380.00	0.5	\$190.00
Jin, Yezi	Senior Manager	\$330.00	69.9	\$23,067.00
Jasinski, Samantha	Manager	\$290.00	2.7	\$783.00
Azebu, Matt	Senior Consultant	\$230.00	25.5	\$5,865.00
Rice, Blake	Senior Consultant	\$230.00	2.5	\$575.00
Gutierrez, Dalia	Project Controller	\$200.00	261.3	\$52,260.00
Professional Subtotal:			362.4	\$82,740.00

Professional	Level	Rate	Hours	Fees
Regulatory Accounting				
Gillam, Tim	Partner/Principal	\$760.00	16.5	\$12,540.00
Graf, Bill	Partner/Principal	\$760.00	0.5	\$380.00
Kilkenny, Tom	Partner/Principal	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	41.5	\$31,540.00
Pemberton, Tricia	Partner/Principal	\$760.00	1.0	\$760.00
Meredith, Wendy	Managing Director	\$760.00	0.5	\$380.00
Gyoerkoe, Michael	Manager	\$580.00	0.5	\$290.00
Jasinski, Samantha	Manager	\$580.00	39.0	\$22,620.00
Azebu, Matt	Senior Consultant	\$460.00	5.5	\$2,530.00
Hennessy, Vincent	Senior Consultant	\$460.00	2.0	\$920.00
Rice, Blake	Senior Consultant	\$460.00	76.5	\$35,190.00
Brown, Erin	Consultant	\$350.00	2.0	\$700.00
Schloetter, Lexie	Consultant	\$390.00	261.0	\$101,790.00
Professional Subtotal:			449.0	\$211,540.00
Total			9,908.0	\$2,650,393.00

Adjustment	
Voluntary Reduction - 2018 NDT Audit Services	(\$20,484.00)
Total	\$2,629,909.00

The total fees for the Compensation Period are:

PROFESSIONALS	BLENDED RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners/Principals/Managing Directors (28)	\$541.59	767.3	\$415,560.50
Associates (78)	\$245.80	8,879.40	\$2,182,572.50
Paraprofessionals (1)	\$200.00	261.3	\$52,260.00
Blended Rate for All Timekeepers	\$267.50		
Total Fees Incurred (107 total professionals and paraprofessionals):		9,908.00	\$2,650,393.00

COMPENSATION BY CATEGORY
OCTOBER 1, 2019 THROUGH JANUARY 31, 2020

Categories	Hours	Fees
2018 NDT Audit Services	91.2	\$20,484.00
2019 Audit Services	8,155.9	\$1,875,856.00
2020 Audit Services	28.5	\$6,770.00
AB 1054 Wildfire Fund	96.5	\$54,260.00
Accounting Consultations	44.2	\$27,712.00
California Wildfires	241.8	\$138,248.00
Lease Accounting Services	47.8	\$12,027.00
New Accounting Standards	12.5	\$5,810.00
Post-Bankruptcy Matters	378.2	\$214,946.00
Preparation of Fee Applications	362.4	\$82,740.00
Regulatory Accounting	449.0	\$211,540.00
Fees Category Subtotal :	9,908.0	\$2,650,393.00

Adjustment

Voluntary Reduction - 2018 NDT Audit Services	(\$20,484.00)
Total	\$2,629,909.00

EXPENSE SUMMARY
OCTOBER 1, 2019 THROUGH JANUARY 31, 2020

Expense Categories	Total Expenses for the Period
Airfare	\$1,265.33
Hotel	\$3,006.84
Expense Category Subtotal :	\$4,272.17
Adjustment	
Voluntary Reduction - October Expenses	(\$3,489.76)
Total	\$782.41

DELOITTE & TOUCHE LLP
Timothy Gillam
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Telephone: 414.783.4122
Fax: 704.339.5276

Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

PG&E CORPORATION

- and -

PACIFIC GAS AND ELECTRIC COMPANY,

Debtors.

- Affects PG&E Corporation
- Affects Pacific Gas and Electric Company
- X Affects both Debtors

**All papers shall be filed in the Lead Case, No. 19-30088 (DM).*

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF
DELOITTE & TOUCHE LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OCTOBER 1, 2019
THROUGH JANUARY 31, 2020**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: July 10, 2020 at 4:00 p.m.
(Pacific Time)

Deloitte & Touche LLP (“**Deloitte & Touche**” or the “**Applicant**”), independent auditor and advisor to PG&E Corporation, and Pacific Gas and Electric Company, the debtors-in-possession herein (the “**Debtors**”), in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”), hereby submits its second interim fee application (the “**Fee Application**”), pursuant to sections 330(a) and

331 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of compensation for professional services performed by Deloitte & Touche for allowance and payment of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred for the period commencing June 1, 2019 through and September 30, 2019 (the “**Application Period**”).

This Fee Application has been prepared in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules for the Northern District of California (the “**Local Rules**”), the *Order Pursuant to 11 U.S.C. §§ 331 and 105(a) and Fed. R. Bankr. P. 2016 for Authority to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professional* dated February 27, 2019 [Docket No. 701] (the “**Interim Compensation Procedures Order**”), the *Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees for the Northern District of California*, dated February 19, 2014 (the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, effective January 30, 1996 (the “**U.S. Trustee Guidelines**,” and together with the Local Guidelines, the “**Fee Guidelines**”), and the *Fee Examiner Protocol for Chapter 11 Cases of PG&E Corporation and Pacific Gas and Electric Company* [Docket No.4473-1] (the “**Fee Protocol**”).

JURISDICTION

This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

On January 29, 2019 (the “**Petition Date**”), the Debtors commenced with the Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in either of the Chapter 11 Cases. The Debtors’ Chapter 11 Cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

1 On February 27, 2019, the Court entered the Interim Compensation Procedure Order, which
2 generally sets forth the procedures for interim compensation and expense reimbursement for retained
3 professionals.

4 On February 12, 2019, the United States Trustee (the “**U.S. Trustee**”) appointed an Official
5 Committee of Unsecured Creditors. On February 15, 2019, the U.S. Trustee appointed an Official
6 Committee of Tort Claimants.

7 Additional information regarding the circumstances leading to the commencement of the
8 Chapter 11 Cases and information regarding the Debtors’ businesses and capital structure is set forth
9 in the *Amended Declaration of Jason P. Wells in Support of the First Day Motions and Related*
10 *Relief* [Docket No. 263].

RETENTION OF DELOITTE & TOUCHE

12 On May 22, 2019, the Debtors filed the *Application Pursuant to 11 U.S.C. §§ 327 and 328*
13 *for an Order Authorizing Employment and Retention of Deloitte & Touche LLP as Independent*
14 *Auditor and Advisor to the Debtors Nunc Prp Tunc to the Petition Date* [Docket No. 2197] (the
15 “**Retention Application**”).

16 On July 24, 2019, the Court entered an order approving the Retention Application [Docket
17 No. 3190] (the “**Retention Order**”). A copy of the Retention Order is annexed hereto as Exhibit A.

RELEIF REQUESTED

19 By this Fee Application, Deloitte & Touche respectfully requests 100% allowance of
20 compensation of its fees in the amount of \$2,629,909.00, together with reimbursement of its
21 reasonable and necessary expenses incurred during the Application Period, in the amount of
22 \$782.41, for a total requested allowance of fees and expenses of \$2,630,691.41. Deloitte & Touche
23 has been subject to a 20% holdback imposed by the Court on the allowance of fees. The aggregate
24 amount of the Applicant’s holdback during the Application Period is \$525,981.80. Deloitte &
25 Touche respectfully requests the Court allow the payment to Deloitte & Touche of this holdback
26 amount on an interim basis. Deloitte & Touche submits this Fee Application in accordance with the
27 Interim Compensation Procedures Order and the Retention Order. All services for which Deloitte &
28 Touche requests compensation were performed for the Debtors. Deloitte & Touche has taken a

1 voluntary reduction in the amount of \$20,484.00 for the 2018 NDT Audit Services category related
2 to the entirety of the work performed in this category beginning January 29, 2019. The amount of
3 voluntary reduction represents the portion of cumulative billings included in previous bankruptcy fee
4 statements (\$20,484.00) in excess of the authorized fee amount (\$63,000.00) as approved by the
5 Audit Committees of the Board of Directors of PG&E Corporation and Pacific Gas & Electric
6 Company.

7 **BASIS FOR RELIEF**

8 This is the third interim fee application filed by Deloitte & Touche in these Chapter 11
9 Cases. In connection with the professional services rendered, by this Fee Application, Deloitte &
10 Touche seeks compensation in the amount of \$2,629,909.00. The Applicant maintains computerized
11 records of the time expended in the rendering of the professional services required by the Debtors.
12 These records are maintained in the ordinary course of the Applicant's business. A detailed
13 statement of hours spent rendering professional services to the Debtors in support of Deloitte &
14 Touche's request for compensation for fees incurred during the Application Period is annexed hereto
15 as Exhibit B. Exhibit B: (i) identifies the professionals and paraprofessionals that rendered services
16 in each project category; and (ii) describes each service such professional or paraprofessional
17 performed.

18 Deloitte & Touche also maintains computerized records of all expenses incurred in
19 connection with the performance of professional services. By this Fee Application, Deloitte &
20 Touche also seeks expense reimbursement of \$782.41. A summary of actual and necessary expenses
21 incurred by Deloitte & Touche during the Application Period is annexed hereto as Exhibit C.

22 No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or
23 unrelated person or persons for the sharing of compensation received or to be received for
24 professional services rendered in or in connection with these cases.

25 **DESCRIPTION OF SERVICES RENDERED**

26 Deloitte & Touche provides below an overview of the services it rendered as independent
27 auditor and advisor to the Debtors during the Application Period. Detailed descriptions of these
28 services, the amount of fees incurred, and the amount of hours spent providing services throughout
the Application Period are also provided in the annexed Exhibits.

1 **2018 Nuclear Decommissioning Trust (“NDT”) Audit Services:**

2 **Hours 91.2, Amount \$20,484.00**

3 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
4 statements of the nuclear decommissioning trusts for the period ended December 31, 2018,
5 including executing the audit plan and concluding on the audit.

6 **2019 Audit Services:**

7 **Hours 8,155.9, Amount \$1,875,856.00**

8 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
9 statements of PG&E Corporation and Pacific Gas and Electric Company for the
10 period ended December 31, 2019. Such procedures included performing risk assessment
11 procedures, performing substantive audit testing procedures, performing accounting research
12 in connection with recent transactions, and engaging in discussions with management to
13 understand the design, implementation and operating effectiveness of internal controls.
14 • Deloitte & Touche also performed quarterly review procedures in connection with the review
15 of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric
16 Company for the period ended June 30, 2019.

17 **2020 Audit Services:**

18 **Hours 28.5, Amount \$6,770.00**

19 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
20 statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended
21 December 31, 2019. Such procedures included performing risk assessment procedures,
22 performing substantive audit testing procedures, performing accounting research in
23 connection with recent transactions, and engaging in discussions with management to
24 understand the design, implementation and operating effectiveness of internal controls.
25 • Deloitte & Touche also performed quarterly review procedures in connection with the review
26 of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric
27 Company for the period ended September 30, 2019.

1 **AB 1054 Wildfire Fund:**

2 **Hours 96.5, Amount \$54,260.00**

3 • Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire
4 Fund legislation, including performing accounting research and engaging in discussions with
5 management to understand their interpretation of the legislation and applicable accounting
6 guidance to account for the transaction.

7 **Accounting Consultations:**

8 **Hours 44.2, Amount \$27,712.00**

9 • Deloitte & Touche drafted and reviewed the audit matters to be included within the audit
10 report for PG&E Corporation for the period ended December 31, 2019.

11 **California Wildfires:**

12 **Hours 241.8, Amount \$138,248.00**

13 • Deloitte & Touche reviewed disclosures related to wildfires, performed accounting research
14 related to the accounting for the wildfire liability and related disclosure requirements, and
15 engaged in discussions with PG&E management and Debtors' external legal counsel
16 regarding the status of settlement discussions.

17 **Lease Accounting Services:**

18 **Hours 47.8, Amount \$12,027.00**

19 • Deloitte & Touche performed audit procedures as well as participated in discussions with
20 management regarding price risk management of cost of electricity and gas contracts and the
21 impact of the new accounting standard on these contracts.

22 **New Accounting Standards:**

23 **Hours 12.5, Amount \$5,810.00**

24 • Deloitte & Touche performed accounting research related to the implementation of the new
25 lease accounting standard, engaged in discussions with management regarding the internal
26 controls related to leases and tested the design, implementation and operating effectiveness
27 of internal controls related to accounting for leases under the new standard.

1 **Post-Bankruptcy Matters:**

2 **Hours 378.2, Amount \$214,946.00**

3 • Deloitte & Touche performed accounting research related to accounting and disclosure
4 requirements as a result of the Debtors bankruptcy filing, including accounting for debtor in
5 possession debt issuance costs, tax treatment of pre-petition interest and bankruptcy costs,
6 and appropriate classification of transactions as reorganization items and/or liabilities subject
7 to compromise.

8 • Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged in
9 discussions with management regarding the accounting treatment of items related to the
10 Debtors bankruptcy filing.

11 • Applicant performed inquiries with management as well as performed audit procedures to
12 test the design, implementation and operating effectiveness of internal controls over financial
13 reporting.

14 **Preparation of Fee Applications:**

15 **Hours 362.4, Amount \$82,740.00**

16 • During the Application Period, Deloitte & Touche analyzed the time charged by both
17 professional level and category in preparation of its fee applications, in accordance with the
18 Interim Compensation Procedures Order.

19 **Regulatory Accounting:**

20 **Hours 449.0, Amount \$211,540.00**

21 • Deloitte & Touche performed, risk assessment procedures, performed substantive audit
22 testing procedures, performed accounting research in connection with recent transactions,
23 and participated in discussions with management to understand the design and
24 implementation of internal controls.

25 **ALLOWANCE OF COMPENSATION AND**
ACTUAL AND NECESSARY EXPENSES

26 Because of the benefits realized by the Debtors, the nature of services provided, the amount
27 of work done, the time consumed and the skill required, Deloitte & Touche requests that it be
28 allowed, on an interim basis, compensation for the professional services rendered during the
Application Period in the sum of \$2,629,909.00.

1 During the Application Period, allowance of compensation in the amount requested result in
2 a blended hourly rate for professionals of approximately \$267.50.

3 Deloitte & Touche respectfully submits that the professional services rendered by Deloitte &
4 Touche on behalf of the Debtors during the Application Period were reasonable, necessary and
5 appropriate to the administration of these Chapter 11 Cases and related matters.

6 As set forth in Exhibit C annexed hereto, Deloitte & Touche has disbursed, and requests
7 reimbursement for, a total of \$782.41 in expenses in providing professional services during the
8 Application Period, which represents actual, necessary expenses in the rendition of professional
9 services in these Chapter 11 Cases.

10 **DELOITTE & TOUCHE'S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

11 Section 330 provides that a court may award a professional employed under section 327 of
12 the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and
13 reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the
14 criteria for the award of compensation and reimbursement:

15 In determining the amount of reasonable compensation to be awarded . . . the court
16 shall consider the nature, the extent, and the value of such services, taking into
17 account all relevant factors, including –

18 (a) the time spent on such services; the rates charged for such services;
19 (b) whether the services were necessary to the administration of, or beneficial at
20 the time at which the service was rendered toward the completion of, a case
under this title;
21 (c) whether the services were performed within a reasonable amount of time
commensurate with the complexity, importance, and nature of the problem,
issue, or task addressed;
22 (d) with respect to a professional person, whether the person is board certified or
otherwise has demonstrated skill and experience in the bankruptcy field; and
23 (e) whether the compensation is reasonable based on the customary compensation
charged by comparably skilled practitioners in cases other than cases under
this title.

25 11 U.S.C. § 330(a)(3).

26 In the instant case, Deloitte & Touche respectfully submits that the services for which it
27 seeks compensation in this Application Period were necessary for and beneficial to the Debtors and
28 were performed economically, effectively, and efficiently. Deloitte & Touche further submits that

1 the compensation requested herein is reasonable in light of the nature, extent, and value of such
2 services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the
3 Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of
4 these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value
5 of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy
6 Code. Accordingly, the approval of the compensation sought herein is warranted.

7 **CERTIFICATE OF COMPLIANCE AND WAIVER**

8 The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has
9 reviewed the requirements of rule 2016 of the Local Rules and that the Fee Application substantially
10 complies with that Local Rule. To the extent that the Fee Application does not comply in all
11 respects with the requirements of Local Rule 2016, Deloitte & Touche believes that such deviations
12 are not material and respectfully requests that any such requirement be waived.

13 WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i)
14 granting the allowance, on an interim basis, of compensation for professional services rendered to
15 the Debtors by Deloitte & Touche during for the Application Period in the amount of \$2,629,909.00,
16 for compensation for professional services rendered during the Application Period; (ii) granting the
17 reimbursement of \$782.41 for the actual and necessary costs and expenses incurred by Deloitte &
18 Touche in these cases during the Application Period; (iii) authorizing and directing the Debtors to
19 pay all of the compensation held back in connection with the monthly invoices in the amount of
20 \$525,981.80; and (iv) granting such other and relief as may be just and proper.

21 DATED: June 18, 2020
22

23 DELOITTE & TOUCHE LLP

24 By:



25 Timothy Gillam
26 Partner
27 555 Mission Street
28 San Francisco, California 94105-0920

Independent Auditor and Advisor to the Debtors